

IC 36-3-7

Chapter 7. Miscellaneous Fiscal and Administrative Provisions

IC 36-3-7-1

Application of chapter

Sec. 1. This chapter applies to each consolidated city and its county. In addition, IC 36-4-8 applies to the consolidated city, and IC 36-2-6 applies to the county.

As added by Acts 1980, P.L.212, SEC.2.

IC 36-3-7-2

Money consolidated city is entitled to receive

Sec. 2. The consolidated city is entitled to receive the following monies, as they become available, to use in carrying out the powers, duties, and obligations of the consolidated city and its special service districts and special taxing districts:

- (1) Revenues from the levies of taxes or special taxes on property or otherwise as prescribed by law.
- (2) The aggregate of allocated amounts of money collected and available for distribution to the consolidated city and the county in the motor vehicle highway account as prescribed by IC 8-14-1.
- (3) All public money, whether held in general accounts, special accounts, trusts, or otherwise, or receivable by the county or the consolidated city, or its departments, special taxing districts, or special service districts, that is budgeted or made available for functions conferred on the consolidated city or its departments or districts.
- (4) All money that becomes available from the federal government or any federal agency organized for the disbursement or allocation of federal monies in furtherance of powers conferred on the consolidated city or its departments or districts.
- (5) All money appropriated in furtherance of the powers conferred on the consolidated city.
- (6) All money received as proceeds from the sale of bonds by the consolidated city or its special taxing districts.
- (7) All parking fees and mass transportation revenues collected by the department of transportation under IC 36-9.
- (8) All money received by the consolidated city from the exercise of its powers or control and use of its property.
- (9) All money in the cigarette tax fund available for distribution to the consolidated city or the department of transportation as prescribed by IC 6-7-1-30.1.
- (10) The aggregate of allocated amounts of money collected and available for distribution to the consolidated city and the county as prescribed by IC 7.1-4-7 pertaining to alcoholic beverage fees and taxes.
- (11) Any other money available for distribution by the state under any statute, according to that statute.

As added by Acts 1980, P.L.212, SEC.2.

IC 36-3-7-3

Basis for determining right to receive distribution of money

Sec. 3. (a) For purposes of determining the right of the consolidated city to receive a distribution of money described by section 2 of this chapter based on population, the population of the fire special service district is considered the population of the consolidated city.

(b) Notwithstanding subsection (a), for purposes of determining the right of the consolidated city to receive a distribution of money under IC 7.1-4 based on population, the population of all the territory of the consolidated city is considered its population.

As added by Acts 1980, P.L.212, SEC.2.

IC 36-3-7-4

Administering of money held, appropriated, contributed for specific function, or in special fund or trust

Sec. 4. Whenever any money is held, appropriated, or contributed for a specific function, or in a special fund or trust, the consolidated city, or its special service district or special taxing district, shall administer that money according to the requirements and limitations placed on its use.

As added by Acts 1980, P.L.212, SEC.2.

IC 36-3-7-5

Perfecting tax or assessment liens

Sec. 5. (a) Liens for taxes levied by the consolidated city are perfected when evidenced on the tax duplicate in the office of the treasurer of the county.

(b) Liens created when the city enters upon property to make improvements to bring it into compliance with a city ordinance, and liens created upon failure to pay charges assessed by the city for services shall be certified to the auditor, after the adoption of a resolution confirming the incurred expense by the appropriate city department, board, or other agency. In addition, the resolution must state the name of the owner as it appears on the township assessor's record and a description of the property.

(c) The amount of a lien shall be placed on the tax duplicate by the auditor in the nature of a delinquent tax subject to enforcement and collection as otherwise provided under IC 6-1.1-22, IC 6-1.1-24, and IC 6-1.1-25. However, the amount of the lien is not considered a tax within the meaning of IC 6-1.1-21-2(b) and shall not be included as a part of either a total county tax levy under IC 6-1.1-21-2(g) or the tax liability of a taxpayer under IC 6-1.1-21-5 for purposes of the tax credit computations under IC 6-1.1-21-4 and IC 6-1.1-21-5.

As added by Acts 1980, P.L.212, SEC.2. Amended by P.L.131-2005, SEC.6.